

INTER-OFFICE MEMORANDUM

Office of Accounts and Control

TO: Chief Financial Officers
State Departments and Agencies

DATE: August 22, 2001

FROM: Lawrence C. Franklin, Jr., State Controller

SUBJECT: **FEDERAL GRANTS INFORMATION SCHEDULE**

The State's legacy accounting system presently permits the use of a single appropriation account to provide for more than one federal grant. Accordingly, each federal grant is not specifically identified and accounted for within the system.

The enclosed schedule has been designed to accumulate federal grant information by appropriation account and, within each appropriation account, by Catalog of Federal Domestic Assistance (CFDA) number. Information is requested for the fiscal year ended June 30, 2001 concerning the following federal grants:

- Those awarded during the fiscal year ended June 30, 2001.
- Those awarded prior to July 1, 2000, and ...
 - which have a grant period that ends after June 30, 1999; or
 - which have a grant period which ended June 30, 2000 or prior, but which had available federal balance (cash and/or allotment) at June 30, 2000 within an appropriation account.

For the purposes of this schedule, a federal grant is defined as the funds awarded by a federal agency for a certain period to accomplish a public purpose of support or assistance as authorized by federal statutes. Each federal grant is identified by the Catalog of Federal Domestic Assistance Number.

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Whenever more than one Federal Award is currently operated out of one Federal Appropriation Account, separate lines must be entered for each award. Please request additional account numbers in order to provide separate accounting on the state's central accounting system.

Instructions to complete this schedule and a completed sample are enclosed. Please note that a reconciliation is required if amounts 7a and 7b do not agree, and agency cash balance is not in agreement with Statement "A." The form, entitled "Federal Grants Information Reconciliation Form (FGR-1)" is enclosed for this purpose.

You can submit this report in hard copy form or diskette (Microsoft Excel 97). If you want to submit the report on diskette, please send a written request (including two formatted diskettes) to the Office of Accounts and Control, One Capitol Hill, Providence, RI 02908, Attention: Helen Haworth or send via E-Mail Request to Helenh@gw.doa.state.ri.us. Please make this request **on or before September 14, 2001.**

Please return one copy of the report (hard copy or diskette) to each office **on or before October 1, 2001.**

Department of Administration
Office of Accounts and Control
One Capitol Hill
Providence, RI 02908-5883

Office of the Auditor General
1145 Main Street
Pawtucket, RI 02860

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CFO:02-09

Department of Administration
OFFICE OF ACCOUNTS AND CONTROL
One Capitol Hill
Providence, RI 02908

**INSTRUCTIONS FOR PREPARING
FEDERAL GRANTS INFORMATION SCHEDULE**

These instructions are keyed to the enclosed Federal Grants Information Schedules. Federal Grants forms can be obtained at our website under Forms.

Column No.

1. Enter the complete appropriation account number of each account used to account for federal grant award(s), e.g., 1912-50100; 1912-50700; 1933-52500, etc.
2. Enter for each appropriation account number the Catalog of Federal Domestic Assistance (CFDA) identification number assigned by the federal agency granting the award. This number appears on Form A-9 of the federal grant notice. In instances where individual grants with varying grant periods have been awarded under the same CFDA number, indicate the individual grant activity on the schedule with reference to the CFDA number. (Do not summarize the individual grant activity under the single CFDA number.)
 - a. Federal grant awards to be entered include:
 - Those awarded during the fiscal year ended June 30, 2001;
 - Those awarded prior to July 1, 2000 and which have a grant period that ends after June 30, 1999, OR
 - Those which have a grant period which ended June 30, 2000, or prior, but which had available federal balances (cash and/or allotment) at June 30, 2000 within an appropriation account.
 - b. Federal grant awards should be entered by appropriation account so that a total may be entered in Columns (7), (8), and (9) for each appropriation account.

Federal grants awarded, but not yet assigned to an appropriation account, should be entered at the end of the schedule.
 - c. Federal grants should not be broken down by projects.

INSTRUCTIONS FOR PREPARING FEDERAL GRANTS INFORMATION SCHEDULE
(Cont'd)

3. Enter a brief grant title from the federal award notice or the Catalog of Federal Domestic Assistance.
4. Enter the name of the federal agency providing the grant award. Abbreviations may be used; e.g., HHS for Health and Human Services, DA for Department of Agriculture, etc.
5. Place a 1, 2, or 3 in this column to identify the method used to obtain federal funds:

1 = Letter of credit
2 = Reimbursement of state expenditures
3 = Other

Describe "Other" on a separate sheet.

6. Enter the beginning and ending date of the grant period covered by each grant award, e.g. from 10/1/90 to 9/30/91.
7. Enter total amount of expenditures incurred in the state's fiscal year ended June 30, 2001 as follows:
 - a. Expenditures reported to the Federal Government for the state's fiscal year ended June 30, 2001.
 - b. Expenditures recorded on the June 30, 2001 Statement A.

Provide reconciliation on the attached Federal Grants Reconciliation form if amounts in 7a and 7b do not agree.

Unexpended Federal Balances (Columns 8 and 9).

The unexpended federal allotment balance is defined as the total amount authorized for spending during the fiscal year ended June 30, 2001, less expenditures during the year.

These balances at June 30, 2001 are shown in Statement A by appropriation account total, but not by individual federal grant awards. The purpose of Columns (8) and (9) is to list the balance of individual federal grant awards within each appropriation account, total these balances by appropriation account, and match the totals to the appropriation account balance shown on Statement A.

8. Enter the expended federal cash balance at June 30, 2001 for each individual federal grant award listed in Column (2). Add the amounts and enter the total unexpended federal cash balance for each appropriation account. This total should agree with the total unexpended federal cash balance for each

INSTRUCTIONS FOR PREPARING FEDERAL GRANTS INFORMATION SCHEDULE
(Cont'd)

appropriation account. This total should agree to the "available balance" shown in Statement A at June 30, 2001. A black balance represents unexpended federal cash, and a red balance represents unreimbursed federal expenditures (Federal Receivable). Provide reconciliation on the attached Federal Grants form if the cash balance per agency records does not agree with that of Statement A.

9. Enter the unexpended federal allotment balance at June 30, 2001 for each individual federal grant award listed in Column (2). Add the amounts and enter the total unexpended federal allotment balance for each appropriation account. This total can be matched to Statement A at June 30, 2001 by using the following computation.
 - a. Begin with the amount of the budget allotment in the budget account 100 - Clearing Account.
 - b. Deduct expenditures for the fiscal year. Expenditures should include accounts payable at June 30, 2001 which are shown in Statement A in the "Orders Outstanding" column.

GRANTEE (STATISTICAL) ACCOUNTS

If your agency has received federal grants under a grantor/grantee (parent/statistical) account arrangement, list all grants by grantee (statistical) account on the separate forms provided. The list should contain all the information requested.

NOTE: Type or print legibly all information requested. Do not leave any columns blank. Indicate N/A, if not applicable.

/hh
CFO:02-09